

ACCRUAL BASIS  
Oct 20, 2017

**West Custer County Hospital District**  
Balance Sheet - Unaudited  
As of September 30, 2017

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	285,916.27
Cash - Instymeds	5,843.32
Cash - Ambulance Fund	1,186.72
Cash - Unrestricted	204,644.42
Cash - Savings	1,053.91

TOTAL Cash 499,044.64

Accts Receivable

Accts Rec - Clinic	241,337.57
Bad Debt Allowance - Clinic	(28,154.60)
Accrued Insurance Adjustments - Clinic	(144,772.13)

SUBTOTAL Accounts Receivable - Clinic 68,410.84

Accts Rec - Ambulance	173,980.10
Bad Debt Allowance - Ambulance	(10,489.40)
Accrued Insurance Adjustments - Ambulance	(128,844.20)

SUBTOTAL Accounts Receivable - Ambulance 34,646.50

Accts Rec - Instymeds	1,326.42
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TOTAL Accounts Receivable 104,383.76

OTHER Current Assets

Inventory	51,294.28
Accounts Receivable Misc	930.93
Prepaid Insurance	18,418.46
Prepaid Airgas	7,931.71

TOTAL Other Current Assets 78,575.38

TOTAL Current Assets 682,003.78

Land, Building and Equipment:

Land	207,841.97
Buildings	1,127,977.97
Building Improvements	76,165.44
Furniture and Equipment	819,135.44
X-Ray Equipment	123,790.16
Laboratory Equipment	55,153.98
Optometry Equipment	12,875.00
Ambulance Vehicles	370,249.02
Accum Depr - Buildings	(515,444.36)
Accum Depr - Bldg Improvements	(23,095.36)
Accum Depr - Furniture & Equip	(673,483.57)
Accum Depr - X-Ray Equipment	(116,737.32)
Accum Depr- Lab Equipment	(50,707.91)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	(271,199.93)

TOTAL Land, Building and Equipment 1,129,645.53

TOTAL ASSETS 1,811,649.31

ACCRUAL BASIS  
Oct 20, 2017

**West Custer County Hospital District**  
Balance Sheet - Unaudited  
As of September 30, 2017

LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	18,702.25	
Account Payable - Other	10,583.24	
TOTAL Accounts Payable		29,285.49
Accrued Payroll Taxes		
Federal Withholding	-	
State Withholding Payable	-	
FICA Payable	-	
125 Plan Insurance	(13.99)	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	799.29	
TOTAL Accrued Payroll Taxes		785.30
Other Current Liabilities		
Accrued Vacation	9,887.82	
Accrued Salaries	-	
Deferred Property Taxes	168,323.31	
Deferred Treasurer Collection fees	(8,272.65)	
Deferred Specific Ownership Tax	6,195.01	
TOTAL Other Current Liabilities		176,133.49
TOTAL Current Liabilities		<u>206,204.28</u>
TOTAL LIABILITIES		206,204.28
FUND EQUITY		
Contributed Capital	127,224.20	
Retained Earnings - Emergency	49,600.00	
Retained Earnings	1,337,586.89	
Year-to-Date Earnings	91,033.94	
TOTAL Fund Equity		<u>1,605,445.03</u>
TOTAL LIABILITIES & FUND EQUITY		<u><u>1,811,649.31</u></u>

ACCRUAL BASIS  
Oct 23, 2017

**West Custer County Hospital District**  
Statement of Revenues and Expenses - Unaudited  
9 Month Ended September 30, 2017

	Clinic 9/30/2017	EMS 9/30/2017	Hospital District Total 9/30/2017
Operating Revenues			
Patient Fees	1,300,002.29	538,212.50	1,838,214.79
Less Adjstmts, Disallow & Reduct	(666,310.32)	(337,082.47)	(1,003,392.79)
TOTAL Operating Revenues	<u>633,691.97</u>	<u>201,130.03</u>	<u>834,822.00</u>
Operating Expenses			
Salaries and employee benefits	638,120.35	265,082.74	903,203.09
Payroll taxes	49,496.41	16,387.54	65,883.95
Supplies	91,698.82	18,469.88	110,168.70
Professional services	102,665.41	24,952.84	127,618.25
Marketing	1,736.37	365.66	2,102.03
Repairs and maintenance	5,214.84	4,987.33	10,202.17
Travel	0.00	3,512.37	3,512.37
Insurance	18,621.01	19,209.87	37,830.88
Printing & Election	0.00	0.00	0.00
Publicity, subscriptions, dues	1,421.38	100.34	1,521.72
Training	495.95	5,400.18	5,896.13
Depreciation	26,763.17	32,686.27	59,449.44
Bad debts	12,833.69	37,674.89	50,508.58
Bad Debt Collection costs	1,977.33	3,575.37	5,552.70
Telephone	16,369.10	1,136.42	17,505.52
Utilities	13,478.02	4,477.37	17,955.39
TOTAL Operating Expenses	<u>980,891.85</u>	<u>438,019.07</u>	<u>1,418,910.92</u>
TOTAL Income from Operations	(347,199.88)	(236,889.04)	(584,088.92)
Nonoperating Revenues			
General property tax	316,467.00	251,277.75	567,744.75
Specific ownership tax	36,991.51	29,371.50	66,363.01
Grant revenue	6,065.74	4,474.75	10,540.49
Investment income	1,907.91	28.37	1,936.28
Contributions	11,244.73	11,778.30	23,023.03
Other nonoperating revenue	30,427.09	8,653.74	39,080.83
TOTAL Nonoperating Revenues	<u>403,103.98</u>	<u>305,584.41</u>	<u>708,688.39</u>
Nonoperating Expenses			
Treasurer collection fees	15,823.53	12,564.00	28,387.53
Other nonoperating expenses	4,778.77	399.23	5,178.00
TOTAL Nonoperating Expenses	<u>20,602.30</u>	<u>12,963.23</u>	<u>33,565.53</u>
Excess of Revenues Over (Under) Expenses	<u>35,301.80</u>	<u>55,732.14</u>	<u>91,033.94</u>
Capital Expenditures	<u>15,045.00</u>	<u>106,202.22</u>	<u>121,247.22</u>